



STATE OF WEST VIRGINIA
Department of Revenue
State Tax Department

COPY

Joe Manchin III
Governor

Christopher G. Morris
State Tax Commissioner

ADMINISTRATIVE NOTICE 2009-21

Notice of Adjusted Interest Rates
On Tax Underpayments and Overpayments
And on Public Contracts
For the Period of
July 1, 2009 through December 31, 2009

OFFICE WEST VIRGINIA
SECRETARY OF STATE

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FILED

West Virginia Code §§11-10-17 and 17a require the Tax Commissioner to establish interest rates every six months based on the adjusted prime rate charged by banks. The interest rate shall not be less than 8 percent.

Notice is hereby given that for the period beginning July 1, 2009, and ending December 31, 2009, inclusive, the rate of interest on underpayments of tax will be 9.5 percent, and the rate of interest on overpayments of taxes, and on public contracts when final payment is delayed, will be 8 percent.

Notice of this determination by the Tax Commissioner was submitted to the State Register.

Christopher G. Morris
State Tax Commissioner

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